Government of Odisha

Department of Finance

Directorate of Treasuries & Inspection

PT1-DT&I(O)-CT-MISC-0016-2019 Odisha, Bhubaneswar. Letter No. 5763 Date 09-5-24

To,

All Administrative Departments/

All Heads of Departments/

All Collectors.

Sub:- Refund of Government Revenue Receipts collected electronically through Odisha Treasury Portal (IFMS).

Sir,

In inviting a kind reference to the subject cited above, I am to say that almost 98% of Government Receipts (Govt. taxes and dues) are now being collected electronically through Odisha Treasury Portal (IFMS Software Application), which is accounted for through Cyber Treasury, the designated e-Treasury. For this purpose, a multi-modal payment facility is currently available in IFMS portal, using which the depositors are making their payments either by accessing different Departmental Software Applications, which are integrated with IFMS for certain categories of services/purposes or by directly accessing the IFMS Portal for rest of the services/purposes . An e-deposit is considered successfully credited to the Govt. Account (Consolidated Fund of Odisha), when one Challan No and Date is denoted against that particular deposit. The said challan information against an e-deposit can be obtained from IFMS portal by generating the Treasury e-Challan .

In this context, it may be stated here that at times, some depositors who make deposits for wrong purposes inadvertently or make multiple payments against a single requirement or who do not get the desired services for the payments made, usually claim for refund of their excess/erroneous deposits. For such Refund of Government Revenue, the procedure is prescribed under Odisha General Financial Rules and SR.345-347 of Odisha Treasury Code. As per the prescribed procedure, all Payment Receiving Officers prior to sanction of a refund claim at their end, were required to send their requests for verification/confirmation of Treasury credit (to confirm whether the deposit is successfully credited to the Government Account) either to the Cyber Treasury in case of successful e-Deposits made through IFMS portal or to all other Field Treasuries spread across the State in case of Physical Deposits made through manual process. Accordingly, in case of e-deposits, upon the request of the competent authorities for refund (i.e the Payment Receiving Officer), the Cyber Treasury Officer used to verify the credit particulars available at IFMS end and on confirmation of the successful credit, affixed his /her signature in Column No.-6 of Form OTC-39, thus certifying that the amount has been credited to Govt. account through Cyber Treasury.

However, **with the introduction of new Odisha General Financial Rules (OGFR), 2023 w.e.f. 13.09.2023, the procedure for verification /confirmation of Treasury Credit in case of e-**

deposits has been modified. Rule 412(iii) of OGFR, 2023 envisages that *"In case of refund of revenues against payment made through electronic mode in Odisha Treasury Portal, the refund sanctioning Authority shall verify the credit of the deposited amount from the Odisha Treasury Portal by downloading the electronic Challan. In such cases the certificate of Treasury Officer certifying that the amount has been credited to Treasury is not required."*

In view of the aforesaid change in the procedure of verification of Treasury Credit in case of e-deposits, it is hereby intimated to all concerned that all competent authorities for sanction and refund of revenue can now use an user-friendly process currently available at IFMS portal for verification of Treasury credit of e-deposits and need not send their request for Treasury Credit verification to Cyber Treasury anymore. The modified procedure for refund of Revenue for e-deposits has been prepared and attached to this letter for ready reference. The competent authorities for refund are therefore requested to kindly follow the new procedure with immediate effect.

Further request seeking verification/confirmation of Treasury Credit shall not be entertained at Cyber Treasury any more.

Yours faithfully,

9/5/24

Director of Treasuries & Inspection

Memo No 5664 **/Dt.** 09-5-24

Copy forwarded to the Commissioner-cum-Chairman State Transport Authority, Odisha, Cuttack / Inspector General of Registration, Odisha, Cuttack for information.

They are requested to issue necessary instruction to the Sub-ordinate Offices to follow the revised procedure of refund with respect to e-deposits with immediate effect.

9/5/24

Director of Treasuries & Inspection

Memo No 5665 **/Dt.** 09-5-24

Copy forwarded to the Treasury Officer, District Treasuries/Special Treasuries & Sub-Treasury Officers for information and necessary action.

They are directed **not** to insist upon the confirmation of Treasury Credit in OTC Form-39 from the Cyber Treasury in case of refund of revenue bills with respect to e-deposits are presented to them .

9/5/24

Director of Treasuries & Inspection

NEW PROCEDURE OF REFUND FOR SUCCESSFUL ELECTRONIC REVENUE RECEIPTS MADE THROUGH ODISHA TREASURY PORTAL (IFMS)

1. An amount is successfully credited to the State Government Receipt Account(Consolidated Fund of Odisha) when Challan Number along with Date are denoted against the same in the e-Challan generated from IFMS Portal. As per the refund procedure for Government deposits prescribed under **Rule 411 to 417 of Odisha General Finance Rules, 2023** and **Subsidiary Rule 345-347 of the Odisha Treasury Code**, for any deposit credited to the State Government Account, the Departmental officer i.e. the authority who received the original amount (Payment Receiving Officer) is the competent authority (Authorized Officer) for sanction and refund.
2. Accordingly, for refund of any deposit wrongly credited to Government Account, the depositor may request the competent authority (Payment Receiving Authority) to refund the deposited amount by submitting a written application along with the supporting e-Challan with Challan No and Date) and the Bank Account details (Account No. and IFSC code) of the depositor. The competent authority shall adjudge whether a deposit qualifies for refund. Any deposit which is wrongly made by the depositor and against which no service has been rendered by the payment receiving authority, it qualifies for a refund. In cases where revenue is credited to a wrong head of account or credited wrongly under some misapprehension, the authority competent to order refund of revenue shall, in such cases, be the authority to whom the original receipts correctly pertain.
3. The Payment Receiving Officer shall verify whether the Amount deposited through Cyber Treasury e-Challan is successfully credited to the State Government Receipt Account by following the procedure given below.

    - The Officer shall go to the link https://www.odishatreasury.gov.in/echallan/search-challan available publicly through internet services.
    - The Officer shall provide any of the following ids i.e. (a) Challan Reference Number (CRN) or (b) Bank Reference Number (BRN) or (c) Department Reference Number (DRN) by clicking on the corresponding radio button available on the page.

    [Note- The reference numbers i.e CRN /BRN/DRN shall be available in the Treasury e-Challan. The CRN is a10-character alpha-numeric unique id, generated against every payment attempt and is sent through SMS to the designated mobile no of the depositor while making the payment attempt. BRN is generated after successful payment and displayed on screen of the system after the payment by depositor. DRN is the unique id for payment attempt generated from the Departmental Application from which payment is initiated.]

- The Authority shall provide the Captcha as displayed on the screen and click on the search button. The details of the transaction shall be populated on screen. For every successful payment attempt, the officer shall download the Treasury e-Challan by clicking on the "Download" option at the bottom of the page.
- The Authority shall check if the Challan No and Date for the transaction is mentioned at the designated space in the e-Challan. Generation of Challan No and Date ensures credit of the deposit to the State Government Account.

[Note – Challan Number against a successful payment is generated after T+1 /T+2 Bank working days, T being the Date of the Payment transaction. In rare cases, if the Challan number against a successful payment is not generated after the stipulated timeline, the officer may intimate the details of the transaction over mail to cybertreasury@orissatreasury.gov.in for necessary update].

4. After ensuring the Treasury credit of the deposit in the above manner, the Authorized Officer is required to issue a manual Refund Sanction Order and communicate the same to the attached drawing Treasury concerned.

5. As per the defined procedure the claim for Refund of Revenue shall be prepared in Form No.OTC-39 as prescribed under Odisha Treasury Code. After downloading the Treasury e-Challan with Challan No and Date, the Authorized Officer shall fill in columns 1 to 5 of the Bill Form No.OTC-39. At Column 6, the Officer shall write "As per the provision of Rule 412(iii) of Odisha General Financial Rules, 2023 , verification of Treasury credit by Cyber Treasury is not required as the Treasury e-Challan has been downloaded from Odisha Treasury portal". The DDO on behalf of the Officer shall sign the certificate at foot.

6. Thereafter, the DDO shall prepare the Refund of Revenue Bill (IFMS Bill Type-44) in the DDO interface of IFMS by providing Challan details under "Refund Details"; uploading the manual sanction order under "Attachments" and Bank account details of the depositor under "Beneficiary Details". Then the Refund Bill along with attached OTC-39 Form shall be submitted to the Treasury following the procedure of bill submission as usually followed by the DDOs. Treasury will process the Bill and the refund amount shall be credited to the Depositor's Account.

09/05/2024

Cyber Treasury Officer-Cum- Joint Director